

295.

Notice of delivery of tax bills.

It shall be the duty of the Treasurer after such annual levy to prepare the tax bills of each taxpayer and forward the same by mail or deliver the same to the person or persons, or corporate institutions, or to the agent of person or persons, or corporate institutions, to whom the property included in such bills are assessed, so far as their residence, or post office address may be known or ascertained by said Treasurer on or before the first day of **September** *July*, next succeeding said levy and such tax bills shall also contain a clear statement relative to the discount to be allowed and the interest to be charged on all tax bills.

297.

When taxes due.

On the first day of **January** *October* next succeeding each levy, taxes shall be deemed to be in arrears and interest shall be charged and collected on all taxes not then paid from the first day of **January** *October*, the date when said taxes become due and in arrears, and within twenty days after the first day of **January** *October* the Treasurer shall deliver or mail to the last known post office address of each delinquent taxpayer an account of his assessment and the taxes and interest due thereon with a notice of said delinquent thereto attached, that unless payment be made in full the same will be collected by process of law; and it shall be the duty of the Treasurer to enforce the payment of all taxes remaining unpaid not later than two years after said taxes become in arrears, by sale of either real or personal property.

[306.

Certified statement of taxes due, tax sales.

The Treasurer shall issue whenever requested and upon the payment to him of a fee of fifty cents, a certified statement over his signature of all taxes assessed since the first day of January, 1915, that may be due and unpaid at the time of making said certificate and are a lien upon any certain real estate located in Worcester County and on any tax sale affecting said piece of property since that date. The said certificate shall be a bar to the collection or recovery from any purchaser of real estate after the issue of said certificate of any tax or assessment omitted therefrom, and which may be a lien upon the real estate mentioned therein, but said certificate shall not affect the liability therefor of the person who owned the real estate at the time such tax was levied, or at any time after such levy and before the issue of said certificate, and said Treasurer shall be responsible to said county for any loss of taxes that may arise from error in said certificate.]

SEC. 27. *And be it further enacted*, That this Act shall take effect June 1, 1963.

Approved May 6, 1963.